

**REMARKS**

Claims 18-29 are pending in this application. By this Amendment, claims 18-29 are added. Claims 1-17 are canceled without prejudice or disclaimer. Applicants reserve the right to pursue the subject matter of the canceled claims in one or more continuing applications. Support for the amendments can be found, for example, at page 69, at pages 71-74, at pages 77-70, at pages 81-83 and in Figs. 22-28. No new matter is added. Claims 18-29 are directed to an accounting apparatus/method, and thus are directed to the elected subject matter.

The Office Action rejects claim 12 under 35 U.S.C. §112, second paragraph for allegedly failing to particularly point out and distinctly claim the subject matter which the Applicants regard as the invention. Claim 12 is canceled, and therefore the rejection is moot.

The Office Action rejects claim 9 under 35 U.S.C. §102(b) over Munemitsu (JP-A-11-154068) and rejects claims 9-11, 13 and 16-17 under 35 U.S.C. §102(a) or §102(e) over Komiya (U.S. Publication No. 2002/0196452). Claims 9-11, 13 and 16-17 are cancelled, and therefore the rejections are moot.

Munemitsu and Komiya fail to disclose or suggest the combinations of features recited in independent claims 18, 22 and 26. The applied references fail to disclose or suggest an accounting unit or step that executes a first accounting processing which charges the first accounting amount calculated by the calculation unit or step to a requester of the RIP processing, as respectively recited by independent claims 18, 22 and 26. Munemitsu discloses a system which distributes print processing loads away from image processors that have charged large amounts to image processors that have charged a smaller total amount. Munemitsu's goal is to evenly distribute the load. Komiya discloses a system in which the price of printing is reduced by embedding advertisements in test pages printed by a user, thus

reducing the price of the test documents. Neither reference discloses a system in which a relationship associates a processing mode to an accounting amount through first information. The references also fail to disclose calculating a first accounting amount by using the RIP data and the first information. Thus, Munemitsu and Komiya fail to disclose or render obvious an accounting unit/step that executes a first accounting processing which charges the first amount calculated by the calculation unit/step to a requester of the RIP processing, as respectively recited by independent claims 18, 22 and 26. Thus, independent claims 18, 22 and 26 and their dependent claims are patentable over the applied references.

In view of the foregoing, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of all pending claims are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,



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